F.O. 881 / 7177

[This Document is the Property of Her Britannic Majesty's Government.]

Printed for the use of the Foreign Office. *June* 17, 1899.

7177

CONFIDENTIAL.

Financial Instructions for the Somali Coast Protectorate.

1. THE financial and accounting operations of the British Protectorate are under the management of Her Majesty's Consul-General.

2. The Consul-General is responsible for seeing that a proper system of accounts exists in every Department of the Protectorate which deals with public moneys or stores; for securing full compliance with these and any further instructions issued from time to time as regards the keeping and due rendering of accounts, the use of prescribed forms, and the receipt and expenditure of public moneys or stores; and for the provision and constant maintenance of efficient checks and precautions against fraud and embezzlement.

3. The Treasury at Zeyla will remain, as heretofore, in charge of the Consul, Zeyla, and the Treasury at Berbera in charge of the Vice-Consul, Berbera; who will be the Treasury Officers for their respective districts. The Sub-Treasury at Bulhar will be in charge of the District Officer, Bulhar, in subordination to the Vice-Consul, Berbera.

4. The Chief Accountant will conduct all correspondence with the Treasury Officers on matters connected with the ordinary expenditure, all questions of importance being referred to the Consul-General. All queries will be addressed to the Chief Accountant, and it will be his duty to reply with the least possible delay, giving full information, and referring such matters as are necessary for the orders of the Consul-General.

5. All disbursements of public money are to be made by the Consul-General, or by the Treasury Officers acting under his instructions.

6. Treasury Officers will be responsible for the safe custody of all cash held in their respective Treasuries. This should invariably be kept locked up in the Treasury safe.

7. Every officer rendering accounts of public money to the Consul-General, and every officer making payments into, or receiving money from, the Treasuries on the public account, will be held personally and pecuniarily responsible for inaccuracies.

8. Ordinarily cash sufficient for two months' requirements only should be kept in each Treasury. When the cash balance exceeds that amount a report should be made to the Consul-General, who will issue orders for the disposal of the surplus, either by deposit in a bank or otherwise.

9. Should the Consul-General find it desirable at any time to place cash on deposit at a bank, the deposit should be subject to withdrawal at any time to meet the exigencies of the public service. The National Bank of India (Limited), Aden, would be used for this purpose.

10. The Consul-General must bear in mind that arrangements relating to the deposit of Protectorate funds with any banking establishment should have for their object the convenience and accommodation of the public service only, and are not to be entered into with any view of enabling the banks to increase their accommodations and loans to others, and he will also take care that every proper advantage and allowance by way of interest for deposits is duly secured for the use and benefit of the Protectorate.

11. If the Consul-General avails himself of the services of a banking establishment, he will require from such a bank a monthly statement of all sums lodged or withdrawn, and of the balance at the end of the month.

12. The Consul-General will alone have dealings with the bank; but Treasury Officers are authorized to make payments up to 10,000 rupees to the order of the authorities at Aden and mercantile firms, on the receipt of intimation from the Manager of the National Bank of India at Aden that the amount has been duly credited to the Protectorate account with the bank. Payments to the order of mercantile firms will only be made on this account provided there is a sufficient balance in the Treasury to meet them

without detriment to the interests of the public service; this being the condition upon which they are allowed to lodge money with the Protectorate account in Aden for payment on the coast.

13. The balance of public moneys in the Treasuries will be checked, if possible, at least once a quarter by the Consul-General, or officers appointed by him.

14. Surprise inspections of the balances, accounts, and vouchers of every officer charged with public money should be made as frequently as possible by the Consul-General, the Consul, and the Vice-Consul, in order to satisfy themselves not only that the balances are correct, but also that all the checks against fraud are fully maintained, and are adequate for the purpose.

15. In every case where officers intrusted with the collection of customs dues or other revenue fail to enforce the regular and punctual payment of the sums receivable by them, the amounts due should be immediately surcharged against them, unless and until they can show satisfactorily that the non-payment in proper time was occasioned by a cause they could neither control nor prevent; further, whenever loss has arisen from the neglect, want of proper precaution, or wilful fault of a public servant, he should be surcharged with the amount, and his conduct should be reported to the Secretary of State by the Consul-General, who should take steps to recover the deficiency from the officer by deduction from salary or otherwise.

16. The Chief Accountant should report to the Consul-General any undue delay in the receipt of the accounts to be rendered by the Treasury Officers.

17. The year of account is to be from the 1st April to the 31st March, and it will be divided into the usual quarters ending 30th June, 30th September, 31st December, and 31st March. Receipts and payments during the year will be regarded as for the service of that year, and charges accruing in each year should, as far as practicable, be defrayed from the grant or from the revenue for the same year.

18. Care should be taken to see that all stores purchased or otherwise coming into the possession of the Protectorate agree with the invoices, and are brought to account.

19. The classification of receipts and expenditure should follow the arrangement of the approved annual estimate for the year.

Annual Estimates.

20. Estimates of the revenue and expenditure of the Protectorate must be submitted by the Consul-General annually to the Secretary of State, in time to reach the Foreign Office not later than the 1st January preceding the financial year (commencing 1st April) in respect of which the Estimate is framed.

21. Items which cannot be allocated to other heads of the Estimate, and are not of sufficient importance to be shown separately, should be treated as miscellaneous receipts or expenditure, as the case may be. As a general rule, they should, if possible, be included under one of the other heads, and detailed in the corresponding schedule; but if they are of material amount and cannot be so dealt with, special heads should be introduced.

22. The Annual Estimate and the schedules thereto should be prepared on foolscap paper, and accompanied by explanations of the differences between the items of—

(*a.*) The expected receipt or anticipated expenditure of the year of Estimate; and

(*b.*) The approved Estimate of the current year.

These explanations may be given opposite each item on interleaved sheets or on separate schedules, or they may be inserted at the foot or in terminal notes.

23. The Estimate should be accompanied by an account of the pecuniary assets and liabilities of the Protectorate at the close of the last completed year, and by a statement of the anticipated assets and liabilities at the close of the current year. The assets will include all money available or expected to be available at the close of the year to which the account or statement relates, including cash lodged at a bank in a current or deposit account, and all outstanding advances, deposits, or other moneys recoverable from whatever source due, whether from individuals, Companies, or Governments. The liabilities will include all claims upon the Protectorate for advances unaccounted for, deposits or debts payable out of current funds.

24. The Rules (copy annexed) laid down by the Treasury under Section 6 of "The Superannuation Act, 1887," apply to any officer employed under the Consul-General in a civil capacity who may be in receipt of any sum granted by Parliament for the pay, half-pay, or retired pay of officers of Her Majesty's naval or military forces, regular or auxiliary, or otherwise, for past service in such forces, or who has commuted the right to receive the same, or has retired with a gratuity.*

25. The estimate of revenue should include the gross receipts, but should exclude the repayment of advances, deposits, &c.

26. The Consul-General should transmit with the Annual Estimates sufficient information as to each head of expenditure to supply the Secretary of State with adequate material for his decision.

27. When the Annual Estimate shall have been approved by the Secretary of State, the expenditure of the year must be held to be definitely arranged. Should any further disbursement on account of the service of the year be required, such disbursement would require the approval of the Secretary of State, who should be furnished with full details of the grounds for the expenditure, and informed whether the revenues of the Protectorate would be sufficient to meet the same. In the event of any urgent necessity arising to incur such expenditure before it is practicable to obtain approval, a report should be furnished, without delay, to the Secretary of State, explaining fully the circumstances of the case.

28. The Consul-General is not authorized to make any addition to the fixed establishment of the Protectorate sanctioned in the Annual Estimate, nor to alter the appropriation of the establishment salaries, either as regards the number of appointments or the rates of salary and emolument, without the previous approval of the Secretary of State.

29. In the event of any contract being required for works, &c., the same should be forwarded to Her Majesty's Secretary of State for sanction before the works are proceeded with.

* These Rules will not be applicable until the revenues of the Protectorate shall be declared to be a public fund.

Returns.

30. As soon as possible after the close of the periods concerned, the Consul-General will furnish to the Secretary of State the following annual and other Returns, viz.:—

Annually.

31. Of the revenue and expenditure of the preceding year, under each head of receipt and payment respectively.

32. Of expenditure according to heads of service, compared with the Estimate, so as to show the excess of saving under each head, with an explanation of the cause of difference.

33. Of each work or building, showing the total amount of the approved Estimate, the amount, if any, expended in former years, the amount expended during the year of account, and the sum remaining to be expended.

Quarterly.

34. Of all changes in the holders of existing offices and appointments, or otherwise during the quarter.

35. Of the receipts and payments under the different heads of service.

36. Of unavoidable expenditure iucurred for which no provision was made in the Annual Estimate, with an explanation of the cause thereof.

37. Of any special services not chargeable against the Protectorate.

Accounts and Bookkeeping.

38. The account books of the Protectorate must be kept in such a manner as to preserve an accurate and complete record of its financial transactions. Records must be kept of the receipt and issue of stores and other property.

39. The Consul-General will keep at the Central Office:—

(*a.*) A general cash book.

(*b.*) An abstract book.

(*c.*) A ledger.

(*d.*) A balance book.

(*e.*) Advance and deposit ledgers.

40. These books will form the general accounts of the Protectorate, but the Chief Accountant should also keep a book or books, in which will be recorded the details of expenditure upon each particular public work, &c., of which the aggregate cost is posted in the cash or abstract book.

41. A cash book will be kept by every Treasury and Sub-Treasury Officer, in which he will day by day enter each receipt and payment, of whatever description, as it occurs, giving such particulars as would provide information in the event of the loss of the vouchers. Cash in hand should invariably be checked at the close of each day against the balance shown in the cash book.

42. Each cash book should contain a classified summary of the receipts and payments during the month.

43. All Treasury Officers will transmit to the Chief Accountant their monthly accounts, with supporting vouchers, not later than ten days after the expiration of the month to which they relate.

44. The Chief Accountant will enter in his abstract book the totals of the various classes of receipt and expenditure as shown in the monthly accounts received from the Treasury Officers.

45. When errors occur in the account-books they should only be corrected by drawing a line through them in red ink. All such alterations should be initialled by the responsible officer.

46. Immediately after closing the accounts for the year, the Chief Accountant will furnish the Consul-General with a statement of the assets and liabilities of the Protectorate.

47. The Sub-Accounting Officers will furnish the Consul-General at the close of each year with a statement showing the quantity and description of stores received and issued during the year, with the balance in hand at the end of the year. Explanation should be given for any deficiency.

48. Every item in the accounts should be supported, as far as possible, by a separate voucher describing the nature of the transaction.

49. All vouchers must be carefully checked as to calculations. In the case of expenditure other than usual sanctioned charges, a reference to the authority must be made. No voucher should contain receipts or charges under more than one head, when it can conveniently be avoided. If

this course cannot be adopted, a classified summary should be made on the face of the voucher.

Receipt of Public Money.

50. Officers intrusted with the collection of public moneys should be careful to collect the gross amount due, and to record the gross receipts without any deductions whatever, except auctioneers' fees and charges, which would be deducted from the amounts realized by the auctions.

51. All collections of revenue must be paid daily into the respective Treasuries.

52. Any payments out of revenue, such as percentages on collections, share of postage or money-order commissions, &c., should appear as expenditure, and be supported by proper vouchers.

53. Forms of receipt, licence, certificate, permit, and all other documents on which revenue is received, should, as far as possible, be taken from books with counterfoils bearing corresponding numbers. The pages of the books should be numbered in consecutive order.

54. Bills of exchange or cheques should not be received as revenue except with the special authority in writing of the Consul-General in each case. When so authorized no time should be lost in presenting the same for payment.

55. Deposits, other than those connected with political cases, which have remained unclaimed for five years or upwards, are, in the absence of special reasons to the contrary, to be credited to revenue, and entered in the accounts as a special item.

56. The consent of the Secretary of State is required for writing off the value of any losses of public money or stores, and of irrecoverable arrears of revenue; also for the abandonment of claims against contractors who do not proceed with their contracts, or who may have incurred penalties.

57. All Consular and judicial fees and fines levied within the Protectorate should be treated as local revenue, and Consular fee stamps must not be used in their collection.

Expenditure of Public Money.

58. Before paying any claims the Consul-General, or officers acting on his behalf, shall ascertain:—

(*a.*) That they are sufficiently provided for in the Estimate.

(*b.*) That the expenditure has been authorized.

(*c.*) That the invoices are correct and duly certified by the proper officer.

59. Salaries will, as hitherto, be paid monthly.

60. In all payments for salaries, &c., the utmost care must be taken to see that the period for which the payment is made is stated on the voucher, and that the computation is correct; that the payment is at the authorized rate; and that no extra allowances are charged without the special authority of the Secretary of State.

61. In any claim for travelling allowances, the nature of the claim must be distinctly stated, the dates of the commencement and end of the journey must be given, and the officer preferring the claim must certify that the journey was undertaken in the interests of the public service.

62. Every officer improperly authorizing or directing any expenditure contrary to the instructions which he may receive from the Consul-General, or without having obtained his consent, will himself be held personally responsible for making good the amount expended.

63. The correctness of claims must be certified by the responsible officers. If work has been done under contract, the certificate must show that the conditions entitling the contractor to payment have been complied with; and, in the case of stores, that they have been received in good condition, and are in accordance with the contract.

64. When any deduction is made from the amount payable on a contract in respect of a penalty or fine, only the sum actually paid should be charged.

65. All claims and invoices shall give full particulars of each service, such as dates, numbers, quantities, rates, &c.

66. In cases where public officers present claims for the repayment of small disbursements, but are unable to produce vouchers in support of the same, they must attach to their claims a certificate to the following effect:—

"I certify that the above charges have been actually incurred and paid by me solely on the public service, and that no vouchers were obtainable."

67. Vouchers should, if possible, be provided in duplicate, one copy to be retained for reference, and the other furnished to the Audit Office.

68. Payments should be made only to the persons entitled to be paid, or to their legal representatives.

69. When payments are made under powers of attorney, letters of administration, &c., the documents shall be registered in the Consul-General's Office.

70. When the payee is unable to sign a receipt the payment must, if possible, be attested by an independent witness.

71. No imprest or advance upon account is to be allowed as a final charge unless the advance is supported by a certificate of supply or work performed, and is shown to be due under the terms of the contract.

72. Imprests to meet special expenditure should, as far as practicable, be accounted for by the end of the month in which they are advanced.

73. The Consul-General is not at liberty to draw funds in respect of any Parliamentary grant made to a Protectorate in aid of revenue until he has been informed by the Secretary of State that it is available.

74. Bills or cheques on the credit of the Parliamentary grant-in-aid should be drawn on the Crown Agents for the Colonies.

75. No public officer is allowed to furnish supplies, or to sell specimens to any public institution or private person, or to receive payment for any articles supplied by him to the Protectorate, without the special sanction of the Secretary of State.

76. The vouchers, after the expiration of seven years, may be destroyed, with the sanction of the Consul-General; but the account-books must be carefully preserved.

Requisitions for Stores.

77. All requisitions for articles of European produce or manufacture which have to be procured outside the Protectorate should be made by

the Consul-General, and sent, if duly sanctioned and if below 100*l.* (or such other sum as may from time to time be fixed by the Secretary of State), direct to the Crown Agents; but if not so sanctioned, or if above that amount, they should be sent to the Secretary of State for Foreign Affairs, in duplicate, in order that, if approved, he may forward one copy to the Crown Agents.

Where there is no grant-in-aid a remittance should be sent to the Crown Agents with the requisition.

78. The names of the firms whose goods have given most satisfaction may be mentioned in the body of the requisitions.

79. It must be certified in each case whether the requisitions are made for a service sanctioned by the Secretary of State or for articles for a service not so sanctioned.

80. In the latter case it is necessary that the requisitions should be accompanied with all the explanations necessary for the guidance of the Secretary of State in determining whether they should or should not be complied with.

81. Boards of Survey should be held on the stores at least once a-year, and stock taken not less frequently, by officers independent of the storekeeper, to ascertain that the remains agree with the balances shown in the store ledgers. Articles spoilt or worn should not be finally condemned until they have been so surveyed.

82. The surveying and stock-taking officers should be appointed by the Consul-General.

83. The articles condemned by the Board of Survey will be discharged from the record of serviceable stores, but must be debited against the officer in charge as unserviceable. The articles should be disposed of to the best advantage, and the proceeds brought to account as miscellaneous revenue.

84. Every Board of Survey must furnish a Report of its proceedings to the Consul-General, who will consider the same, and decide upon the mode the unserviceable goods should be disposed of.

85. Care should be taken to provide proper accommodation for all stores, and to prevent accumulation of excessive stocks.

Security.

86. The Consul-General may require any public officer having the custody of, or access to, public money or stores to give adequate security for the faithful discharge of his duty in a sum sufficient to cover the largest amount of public money or property which may reasonably be expected to be in his possession or custody at any time.

87. In every case of default the securities should be enforced.

88. No defalcation, however small, should be allowed to go unpunished; immediate prosecution should be directed in every case of embezzlement, fraud, defalcation, or robbery, by which the public funds sustain loss.

89. The Consul-General will, from time to time, satisfy himself of the continued stability of the sureties and the adequacy of the bonds.

90. The security given by officers may be by deposit of Government stock, or by surety bond executed by a Guarantee Society approved by the Consul-General, or by two responsible private sureties.

Audit.

91. The accounts of the Protectorate will be rendered to the Comptroller and Auditor-General by the Consul-General, who will transmit them, with the necessary authorities and vouchers relating thereto, in such form and under such Regulations as may be made by the Comptroller and Auditor-General, and approved by the Treasury.

92. In rendering accounts of receipts and expenditure the Consul-General will follow the procedure noted in, and use the forms attached to, the Regulations framed for the guidance of the Accounting Officers of the Protectorates of Uganda, British Africa, and British East Africa.

93. The Auditor, if any, employed locally will have the right of personal reference to all books, records, and Returns, in any way tending to prove receipts or expenditure, and Heads of Departments will be expected to give him every facility for such reference.

APPENDIX.

Rules under Section 6 of "The Superannuation Act, 1887."

Preamble.

WHEREAS by "The Superannuation Act, 1887," the Commissioners of Her Majesty's Treasury are authorized to frame Rules as to the conditions on which any civil employment of profit under any Public Department or any employment of profit under the Government of any British possession, or any employment under the Government of any foreign State, may be accepted by any person who is in receipt of any sum granted by Parliament for the pay, half-pay, or retired pay of officers of Her Majesty's naval or military forces, regular or auxiliary, or otherwise, for past service in such forces; or who has commuted the right to receive the same, or has retired with a gratuity; and otherwise, as in the said Act mentioned;

And whereas the general principle adopted by Parliament has been that where any person receiving non-effective pay on account of service to the State accepts fresh State employment, the State should benefit by some saving upon the sums otherwise payable to such person on account of his non-effective pay, and of the emoluments of his fresh employment;

And whereas such saving has been heretofore effected by means of a reduction of the non-effective pay, and it appears to the Commissioners of Her Majesty's Treasury expedient that in the case of officers accepting certain civil employments of profit, such saving should be effected by reduction of the emoluments of the fresh employment instead of by reduction of the non-effective pay;

Now, therefore, the Commissioners of Her Majesty's Treasury, in pursuance of the powers conferred on them by "The Superannuation Act, 1887," and of every other power enabling them in this behalf, do hereby make the following Rules :—

In these Rules—

Definitions.

1.—(*a.*) The expression "non-effective pay" shall mean any half-pay or retired pay, or other payment granted by Parliament for officers in Her Majesty's naval or land forces, on account of past service in some portion of those forces, but does not include rewards for distinguished or meritorious service, nor pensions for wounds.

(*b.*) The expression "civil employment of profit under any Public Department" means any employment the profits of which are derived from any of the following funds, which are hereby declared to be public funds, viz. :—

(*a.*) The Consolidated Fund.
(*b.*) Money voted by Parliament, or receipts taken in reduction of such money.
(*c.*) Land or hereditary revenues of the Crown.
(*d.*) Crown revenue of the Channel Islands.
(*e.*) Mercantile Marine Fund.
(*f.*) Funds of Greenwich or Chelsea Hospital.
(*g.*) Any other fund which, either from its being administered by a Public Department, or from its receiving a contribution out of any of the above-mentioned funds, the Treasury may from time to time determine to be a public fund ;*

but does not include any such employment as the Treasury, having regard to the Regulations of the Admiralty and the War Department, determine to be a naval or military employment.

(*c.*) The expression "naval" shall include "marine," and the expression "navy" shall include the marines.

(*d.*) The expression "officer" shall mean any officer who holds or has retired from a commission in any of the Imperial forces, or who has retired with a gratuity or upon non-effective pay, whether he have commuted such non-effective pay or not.

(*e.*) The expression "Imperial forces" means Her Majesty's Imperial naval or land forces.

(*f.*) The expression "Colonial Government" means the Government of any Colony, and includes the Government of Cyprus.

(*g.*) Other expressions have the same meaning as in "The Superannuation Act, 1887,"

I.—*Acceptance of Office.*

Consent to be obtained for civil or any colonial or foreign employment.

2. An officer who is on the half-pay or retired list, or who has commuted his non-effective pay, or retired from the Imperial forces with a gratuity, before accepting any civil employment of profit under any Public Department or any employment of profit under the Government of any British possession, or any employment under the Government of any foreign State, shall obtain

* The grants-in-aid for Uganda and Nyasa declared to be a public fund by Treasury Minute, dated the 17th May, 1895.

the consent of the Admiralty or the War Department, as the case may be, and the continuance of such consent shall be a condition of his holding such employment; and such consent, when given, and a withdrawal of such consent, shall be communicated by the giver to the Treasury.

Penalty for non-observance of condition of Rule 2.

3. If any officer fail to obtain such consent, or if he continues to hold such employment after the consent is withdrawn, he shall be liable to have his non-effective pay suspended or reduced, either permanently or temporarily, according as the Treasury may direct, and if he have commuted such pay or retired with a gratuity shall be liable to pay to Her Majesty the amount of commutation money or gratuity, or such portion thereof as the Treasury may direct.

II.—*Receipt of Naval or Military Non-effective Pay by an Officer holding a Civil Employment of Profit.*

Abatement from civil emoluments.

4. If any such officer as is mentioned in Rule 2 accept any civil employment of profit under any Public Department (other than in Her Majesty's household), and such officer either continues whilst holding the said employment to draw any non-effective pay, or has commuted such pay, or has retired with a gratuity from navy or army funds, the profits of his civil employment shall be subject to abatement under the following conditions:—

(*a.*) If the annual amount of his non-effective pay, whether in actual course of payment or commuted or represented by a gratuity valued as hereinafter mentioned, and the profits of his civil employment together exceed 400*l.* per annum, the profits of his civil employment shall be abated by such an amount, not being less than 10 per cent. thereof, as may be determined by the Treasury in concert with the Department employing the officer; provided that no abatement shall be made by reason of this Rule which exceeds the amount of the officer's non-effective pay, or reduces his total emoluments to less than 400*l.* per annum.

(*b.*) For the purposes of sub-section (*a*), the annual value of non-effective pay which has been commuted shall be the amount of such pay at the time of commutation, and the value of a gratuity shall be determined, actuarially, according to the prospects of life of the officer at the date of his receipt of such gratuity.

Exemptions from abatement.

5.—(1.) It shall be competent to the Treasury, on the recommendation of the Admiralty or War Department, as the case may be, from time to time, to exempt any civil employment, under a naval or military Department, from the operation of Rule 4, or to bring the same back within its operation.

(2.) It shall be competent to the Treasury from time to time to exempt any other civil employment from the operation of Rule 4, for such time as they may deem fit, on the ground of such employment being of a temporary or casual character, or of its profits being petty or uncertain, or of the nature of fees for piecework.

Treasury to decide doubtful cases.

6. In case of doubt arising either as to whether the funds from which the profits of a civil employment are derived are public funds, or as to what is, for the purposes of Rule 4, the annual value of non-effective pay, or of a gratuity or of the profits of a civil employment, the decision on the point shall rest with the Treasury.

Limitation of civil pension.

7. No such officer as is mentioned in Rule 2 shall accept any civil employment of profit under any Public Department otherwise than on condition that no pension shall be granted to him in respect of that employment which, when added to his non-effective pay, shall exceed two-thirds of the emoluments of that employment, or a total of 1,000*l.* a-year, whichever may be the greater.

But if such officer's civil employment have been declared, by order under section 4 of "The Superannuation Act, 1859," to be a professional office, he may, subject to the above limitation of the amount of pension, elect on his retirement—

(*a.*) Either to retain his non-effective pay, together with a pension calculated on his actual service in the professional office; or

(*b.*) To relinquish his non-effective pay, and to receive a pension calculated on his actual service in the professional office, together with the addition of years granted by the order.

Other powers of abatement reserved.

8. Nothing in these Rules shall abridge or supersede any power of abatement of an officer's non-effective pay or emoluments possessed in other respects by the Treasury, or by any other Public Department.

Annual Return to Parliament.

9. A Return shall be laid before Parliament in every year of the number of officers who, having non-effective pay, or having commuted their non-effective pay, or having retired on a gratuity from navy or army funds, have been granted by the Admiralty or War Department permission, under Rule 2, to hold any civil employment of profit under a Public Department, specifying the names of such officers and the respective amounts of their non-effective pay and their emoluments, and the abatement, if any, made therefrom, and distinguishing the officers to whom such permission has been granted since the conclusion of last Return.

III.—*Employment of Naval or Military Officers by Colonial Governments (exclusive of the Government of India).*

Officers on active list to draw no Imperial pay.

10. If an officer on the active list now holds, or shall hereafter accept, any employment of profit under any Colonial Government, not remunerated out of Imperial funds, he shall draw no pay, effective or non-effective, from Imperial funds so long as he holds that employment; but if

his employment appears to the Admiralty or War Department to be of a nature to afford practical experience likely to be afterwards of public advantage in the event of his return to Imperial services, his service under the Colonial Government may, if the Admiralty or War Department think fit, count towards promotion and retirement as though it were service in the Imperial forces, and, in that case, the retired pay earned by his colonial service whilst he remains on the said active list will, in due course, be chargeable on Imperial funds.

Duratiou of employment.

11. An officer on the active list shall accept and hold any employment of profit under a Colonial Government on condition only that the employment does not, in the absence of exceptional circumstances, last for a period exceeding five years, and is not renewed.

As to officers retiring whilst in colonial service.

12. If an officer retire from the Imperial forces whilst he holds an employment of profit under a Colonial Government, he may at once draw so much of his retired pay as was earned by Imperial service before his entering the colonial service; and, upon his retirement from the colonial service, he may also draw the retired pay earned by so much of his colonial service as preceded his retirement from the Imperial forces.*

As to officers on retired list who accept colonial employment.

13. If an officer on the retired list now holds, or shall hereafter accept, an employment of profit under a Colonial Government, his retired pay, even though earned by mixed Imperial and colonial service, shall not be suspended, in whole or in part, by reason of such employment, unless the Admiralty or War Department think fit otherwise to order, and any such order may be carried into effect.

Check on increase of retired pay.

14. Service under a Colonial Government subsequent to an officer's retirement from the Imperial forces shall not increase the charge for his non-effective pay upon Imperial funds.

IV.—*Saving Clauses.*

Saving for certain officers.

15. If any officer who is on the half-pay or retired list, or who has commuted his non-effective pay, or retired from the Imperial forces with a gratuity, accepts or holds any civil employment of profit under any public Department, or any employment under the Government of any British possession, and is not subject to Rule 4, or is not subject to Rules 10 to 14, both inclusive, he shall accept and hold such employment on condition that he does not receive any part of any sum granted for non-effective pay for any time during which he holds such employment, except as hereafter mentioned; that is to say:—

(*a.*) If the appointment is in Her Majesty's household, he may receive the full amount of his non-effective pay.

(*b.*) If the annual emoluments of the employment do not exceed three times the amount of the highest rate of non-effective pay attached to the rank by virtue of which he claims to receive non-effective pay, such person may, with Her Majesty's pleasure to that effect, signified by the Treasury through one of Her Majesty's Principal Secretaries of State, receive the non-effective pay to which he would be entitled if he held no such employment of profit.

(*c.*) Where the annual emoluments of the employment exceed three times the amount of such highest rate of non-effective pay as aforesaid, but fall short of four times such amount, the holder of such employment may, with Her Majesty's pleasure, signified in the manner aforesaid, receive so much non-effective pay as, added to the emoluments of his employment, will together make up four times the amount of such non-effective pay.

Saving for existing officers.

16. In the case of any officer who has accepted any employment before the passing of "The Superannuation Act, 1887," the foregoing Rules shall not, without his consent, apply to him so far as respects that employment, and if he does not so consent, the law and Regulations applying to such officer immediately before such passing shall continue to apply to him so far as respects that employment.

Treasury, September 1887.

---

* This rule corresponds with a concession made by the Treasury in a letter to the War Department, dated the 19th November, 1886, and acted upon in certain cases from not earlier than that date (*vide* pp. 34–35 of Sessional Paper (85) of 1887).

Financial Istructions for the Somali Coast Protectorate. 17 June 1899. TS Selected Foreign Office Files on Africa. The National Archives (Kew, United Kingdom). Nineteenth Century Collections Online. Web. 29 Apr. 2016.

URL
http://tinyurl.galegroup.com/tinyurl/3LEog5